

ORDINANCE NO. 98- 20

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF PALM BEACH COUNTY, FLORIDA, GRANTING AN EXEMPTION FROM CERTAIN AD VALOREM TAXATION TO ENCOURAGE ECONOMIC DEVELOPMENT IN THE COUNTY FOR LRP PUBLICATIONS, INC. , A NEW BUSINESS; PROVIDING FOR A FINDING THAT REQUIREMENTS HAVE BEEN MET; PROVIDING FOR THE AMOUNT OF REVENUE AVAILABLE FROM AD VALOREM TAX SOURCES FOR THE CURRENT FISCAL YEAR; PROVIDING FOR THE AMOUNT OF REVENUE LOST BY VIRTUE OF THE ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTIONS CURRENTLY IN EFFECT; PROVIDING FOR THE ESTIMATED REVENUE LOST ATTRIBUTABLE TO THE EXEMPTION GRANTED TO LRP PUBLICATIONS, INC.; PROVIDING FOR THE PERIOD OF TIME FOR WHICH THE EXEMPTION WILL REMAIN IN EFFECT AND THE EXPIRATION DATE OF THE EXEMPTION; PROVIDING FOR ANNUAL REPORTING REQUIREMENT; PROVIDING FOR APPLICABILITY; PROVIDING FOR INCLUSION IN THE CODE OF LAWS AND ORDINANCES; PROVIDING FOR SEVERABILITY; PROVIDING FOR REPEAL OF LAWS IN CONFLICT; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Article VII, Section 3, of the Constitution of the State of Florida, and Section 196.1995, Florida Statutes, authorizes the granting of economic development ad valorem tax exemptions to new businesses and expansions of existing businesses upon the successful passage of a referendum; and

WHEREAS, a successful referendum was held on September 8, 1994, resulting in the enactment of Ordinance No. 94-21 known as the "Economic Development Ad Valorem Tax Exemption Ordinance of Palm Beach County, Florida"; and

WHEREAS, such ordinance establishes the requirements for exemption consideration, including the submission of an application; and

WHEREAS, LRP Publications, Inc. has submitted an application for an exemption; and

WHEREAS, all affected and interested agencies representative of the business and general community have reviewed said application, and provided comments on the granting of same; and

WHEREAS, all statutory and ordinance requirements have been satisfied.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF PALM BEACH COUNTY, FLORIDA, that:

SECTION 1. TITLE.

This Ordinance shall be known as the "Economic Development Ad Valorem Tax Exemption Ordinance - LRP Publications, Inc."

SECTION 2. FINDING THAT REQUIREMENTS HAVE BEEN MET.

The Board of County Commissioners of Palm Beach County, Florida, based on the application submitted by LRP Publications, Inc., and the report of the Property Appraiser, finds that LRP Publications, Inc. has met all the requirements of Ordinance No. 94-21, as amended by Ordinance No. 95-4, and meets the requirements of Section 196.012 (16), Florida Statutes and that granting the

1 exemption granted hereby will result in an economic benefit to Palm Beach County.

2 **SECTION 3. AD VALOREM TAX REVENUES**

3 The revenues available to Palm Beach County for the current fiscal year from ad valorem tax
4 sources are \$275,922,066 (operating). The revenues lost to Palm Beach County for the current fiscal
5 year by virtue of the ad valorem tax exemptions currently in effect are \$101,087. The estimated
6 revenues to be lost for 1998 by granting this exemption are estimated to be \$17,457.

7 **SECTION 4. TERM OF EXEMPTION; EXPIRATION DATE.**

8 The Economic Development Ad Valorem Tax Exemption granted to LRP Publications, Inc.
9 for a new business shall be for period of ten (10) tax years commencing on January 1, 1998 and
10 expiring on December 31, 2007. The ability to receive an exemption for the period granted is
11 conditioned upon LRP Publications, Inc.'s ability to maintain the new business as defined in Ordinance
12 No. 94-21, as amended, throughout the ten (10) year exemption period. LRP Publications, Inc. shall
13 submit an annual report to the Board of County Commissioners evidencing satisfaction of this
14 condition in such form as attached hereto and made a part hereof as Exhibit "A." LRP Publications,
15 Inc. shall furnish any and all information as the Board of County Commissioners or its designee deems
16 necessary for the purpose of determining continued performance of the imposed conditions. Should
17 LRP Publications, Inc. fail to satisfy the conditions set forth herein, the Board of County
18 Commissioners may revoke the exemption and recover any taxes waived pursuant to Section 9 of
19 Ordinance No. 94-21, as amended.

20 **SECTION 5. GRANT OF EXEMPTION.**

21 After consideration of the application submitted by LRP Publications, Inc., a copy of which
22 is attached hereto and made a part hereof as Exhibit "B", which includes the report of the Property
23 Appraiser, in accordance with the procedure set forth in Ordinance No. 94-21, as amended by
24 Ordinance No. 95-4, the Board of County Commissioners hereby grants and establishes an exemption
25 from ad valorem taxation of one hundred per cent (100%) of the assessed value of the net increase
26 in qualifying tangible personal property acquired and added improvements to real property by LRP
27 Publications, Inc. after the adoption of this ordinance, provided such net increase in qualifying
28 tangible personal property and real property facilitate LRP Publications, Inc.'s new business located
29 at 360 Hiatt Drive, Palm Beach Gardens, Florida 33418. LRP Publications, Inc. agrees to abide by
30 the terms and conditions set forth in Ordinance No. 94-21 and any and all amendments thereto, as

1 well as any policies and procedures related to the Economic Development Ad Valorem Tax
2 Exemption Program as may be adopted from time to time. Failure to abide by same may result in a
3 revocation of the exemption and the recovery of any taxes waived pursuant to Section 9 of Ordinance
4 No. 94-21, as amended. No exemption shall be granted on the land on which improvements for the
5 new business are made by LRP Publications, Inc..

6 **SECTION 6. APPLICABILITY.**

7 The exemption applies only to taxes levied by Palm Beach County. The exemption does not
8 apply to taxes levied by a municipality, school district, or water management district, or to taxes
9 levied for the payment of bonds or taxes authorized by a vote of the electors pursuant to Section 9
10 and Section 12, Article VII of the State Constitution.

11 **SECTION 7. INCLUSION IN THE CODE OF LAWS AND ORDINANCES.**

12 The provisions of this ordinance shall become and be made a part of the Code of Laws and
13 Ordinances of Palm Beach County, Florida. The sections of this Ordinance may be renumbered or
14 relettered to accomplish such, and the word "ordinance" may be changed to "section", "article", or
15 any other appropriate word.

16 **SECTION 8. SEVERABILITY.**

17 If any section, paragraph, sentence, clause, phrase, or word of this ordinance is for any reason
18 held by a Court to be unconstitutional, inoperative or void, such holding shall not affect the remainder
19 of this Ordinance.

20 **SECTION 9. REPEAL OF LAWS IN CONFLICT.**

21 All local ordinances in conflict with any provision of this ordinance are hereby repealed to the
22 extent of such conflict.

23 **SECTION 10. EFFECTIVE DATE.**

24 The provisions of this ordinance shall become effective upon filing with the Department of
25 State of the State of Florida.

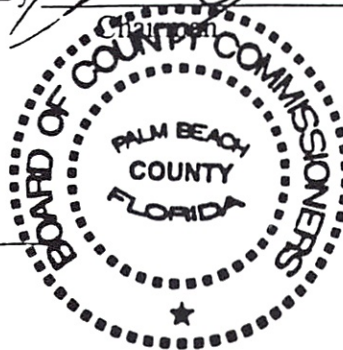
1 **APPROVED AND ADOPTED** by the Board of County Commissioners of Palm Beach
2 County, Florida, on the 2nd day of June , 1998.

3 DOROTHY H. WILKEN, CLERK PALM BEACH COUNTY, FLORIDA, BY ITS
4 **BOARD OF COUNTY COMMISSIONERS** BOARD OF COUNTY COMMISSIONERS

5 By: Mickie Ward By: [Signature]
6 Deputy Clerk Chairman

7 APPROVED AS TO FORM AND
8 LEGAL SUFFICIENCY

9 By: [Signature]
10 Asst. County Attorney



11 **EFFECTIVE DATE:** Filed with the Department of State on the 8th day of
12 June , 1998.

BOARD OF COUNTY COMMISSIONERS OF PALM BEACH COUNTY
ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTION PROGRAM
ANNUAL REPORT

As required by Section 5.H. of Ordinance No. 94-21, this form is to be filed with the Board of County Commissioners no later than March 1 of each year the exemption is desired.

1. Business name and mailing address: _____
2. Please give name and telephone number of owner or person in charge of this business:
Name _____ Telephone No. _____
3. Exact location (legal description and street address) of property for which this report is filed:

4. Date you began business at this facility: _____
5. a. Description of the improvements to real property for which this exemption is requested:

- b. Date of commencement of construction of improvements: _____
6. a. Description of the tangible personal property for which this exemption is requested and date when property was purchased: Provide this information on the attached form PB-418(6a)/AR, "Tangible Personal Property" Audit Report.
- b. Average value of inventory on hand: _____
7. Have you maintained the definition of a "New Business" or as an "Expansion of an Existing Business"
Yes ☐ No ☐
8. Describe the type or nature of your business: _____
9. Trade level (check as many as apply): Wholesale ☐ Manufacturing ☐ Professional ☐ Service ☐
Office ☐ Other ☐
10. a. Number of full-time employees employed in Florida: _____ (attach current payroll roster as of January 1st of the year the exemption is being sought; provide hire dates; omit names of employees)
- b. If an expansion of an existing business:
(1) Net increase in employment _____ or _____ %
(2) Increase in productive output resulting from this expansion _____ %
11. Sales factor for the facility requesting exemption:
Total sales in Florida from this facility - one (1) location only _____ divided by
Total sales everywhere from this facility - one (1) location only _____ = _____ %
12. For office space owned and used by a corporation newly domiciled in Florida:
a. Date of incorporation in Florida: _____
b. Number of full-time employees at this location: _____

I agree to furnish such other reasonable information as the Board of County Commissioners may request in regard to the exemption. I hereby certify that the information and valuation stated above by me is true, correct, and complete to the best of my knowledge and belief. (If prepared by someone other than the taxpayer, his declaration is based on all information of which he has any knowledge.)

DATE: _____	SIGNED: _____ (Preparer)
SIGNED: _____ (Taxpayer)	_____
TITLE: _____	_____
	(Preparer's Telephone Number)

PROPERTY APPRAISER'S USE ONLY

- I. Estimate of the revenue which will be lost to the county during the current fiscal year had the exempt property otherwise been subject to taxation: _____
 - II. Estimate of the taxable value lost to the county:
Improvements to real property _____ Personal Property _____
- DATE: _____ SIGNED: _____
(Property Appraiser)

RECEIVED

PB-418
R.1/97

FEB 24 1998

PALM BEACH COUNTY EA-98-

/

ECONOMIC DEVELOPMENT

ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTION APPLICATION
Chapter 196, Florida Statutes

To be filed with the Board of County Commissioners, the governing board of the municipality, or both, no later than March 1 of the year the exemption is desired to take effect.

1. Business name and mailing address: LRP Publications, Inc.
360 Hiatt Drive, Palm Beach Gardens FL 33418
2. Please give name and telephone number of owner or person in charge of this business:
Name Kenneth F. Kahn Telephone Number 215-784-0941 ext. 374
3. Exact location (legal description and street address) of property for which this return is filed: 360 Hiatt Drive
Palm Beach Gardens, FL 33418 - Lots 5 & 6 PGA National Commerce Park, Platt 2
according to the Plat thereof, recorded in PLatt Book 78, pgs. 135 & 136, Public
records of Palm Beach County FL
4. Date you began, or will begin, business at this facility: December 6, 1997
5. a. Description of the improvements to real property for which this exemption is requested: Construction of a 60,000 sq. foot office building with parking lots.

b. Date of commencement of construction of improvements: June 15, 1997
6. a. Description of the tangible personal property for which this exemption is requested and date when property was, or is to be, purchased: Provide this information on the attached form PB-418(6a), "Tangible Personal Property".

b. Average value of inventory on hand: _____

c. Any additional personal property not listed above for which an exemption is claimed must be returned on form DR-405 (Tangible Personal Property Tax Return) and a copy attached to this form.
7. Do you desire exemption as a "New Business" ☒ or as an "Expansion of an Existing Business" ☐
8. Describe the type or nature of your business: Legal and Professional Publishing
9. Trade Level (check as many as apply): Wholesale ☐ Manufacturing ☒ Professional ☒ Service ☒
Office ☒ Other ☐
10. a. Number of full-time employees to be employed in Florida: 200 (attach current payroll roster as of January 1st of the year the exemption is being sought; provide hire dates; omit names of employees)

b. If an expansion of an existing business:
(1) Net increase in employment _____ or _____ %
(2) Increase in productive output resulting from this expansion _____ %

11. Sales factor for the facility requesting exemption:

Total sales in Florida from this facility - One (1) location only 259,909
Total sales everywhere from this facility - One (1) location only 33,111,812 = 1.12% divided by
0.007 R/L

12. For office space owned and used by a corporation newly domiciled in Florida:

a. Date of incorporation in Florida: Not incorporated in Florida
b. Number of full-time employees at this location: 59

13. If requesting an exemption due to location in a slum or blighted area, please furnish such additional information as required by the County Commission, City Commission, or Property Appraiser.

I hereby request the adoption of an ordinance granting an exemption from ad valorem taxation on the above property pursuant to Section 196.1995, Florida Statutes. I agree to furnish such other reasonable information as the Board of County Commissioners, the governing authority of the municipality, or the Property Appraiser may request in regard to the exemption requested herein. I hereby certify that the information and valuation stated above by me is true, correct and complete to the best of my knowledge and belief. (If prepared by someone other than the taxpayer, his declaration is based on all information of which he has any knowledge.)

DATE: 2/22/98 SIGNED: Kenneth F. Kahn
(Preparer) KENNETH F. KAHN
747 Dresher Road
(Preparer's Address) Horsham PA 19044
215-784-0941
TITLE: President (Preparer's Telephone Number)

- continued -

PROPERTY APPRAISER'S USE ONLY

- see EXHIBIT "B.2" -

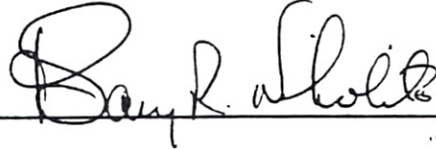
ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTION APPLICATION
Chapter 196, Florida Statutes

- continued from Exhibit "B.1" -

Business name: LRP PUBLICATIONS, INC.
PCN 52-42-42-15-38-000-0050 and
TANGIBLE PERSONAL PROP ACCT #127191

PROPERTY APPRAISER'S USE ONLY

- I. Total revenue available to the county or ~~municipality~~ for the current fiscal year from ad valorem tax sources:
1997 taxroll: \$59,983,057,873 x 4.6000 = \$275,922,066 (operating levy only)
- II. Revenue lost to the county or ~~municipality~~ for the current fiscal year by virtue of exemptions previously granted under this section:
1997 taxroll: \$21,975,485 x 4.600 = \$101,087
- III. Estimate of the revenue which would be lost to the county or ~~municipality~~ during the current fiscal year if the exemption applied for were granted had the property for which the exemption is requested otherwise had been subject to taxation:
\$3,794,949 x 4.6000 mills = \$17,457
- IV. Estimate of the taxable value lost to the county or ~~municipality~~ if the exemption applied for were granted:
Improvements to Real Property \$3,263,684 Personal Property \$531,265
- V. I have determined that the property listed above meets the definition, as defined by Section 196.012 (15) or (16), Florida Statutes, as a New Business ☒, an Expansion of an Existing Business ☐, or Neither ☐.
- VI. Last year for which exemption may be applied 2007

DATE: 4/7/98 SIGNED: 

RETURN TO BE FILED NOT LATER THAN MARCH 1

**TANGIBLE PERSONAL PROPERTY
ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTION
CHAPTER 196, FLORIDA STATUTES**

6.a. Description of the tangible personal property for which this exemption is requested and date when property was, or is to be, purchased.

h:\user\blanaga\wpdata\TAX\TAXABATE\IXI February 25, 1997

[illegible]

ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTION APPLICATION
Chapter 196, Florida Statutes

- continued from Exhibit "B.1" -

Business name: _____

PROPERTY APPRAISER'S USE ONLY

- I. Total revenue available to the county or municipality for the current fiscal year from ad valorem tax sources: _____
- II. Revenue lost to the county or municipality for the current fiscal year by virtue of exemptions previously granted under this section: _____
- III. Estimate of the revenue which would be lost to the county or municipality during the current fiscal year if the exemption applied for were granted had the property for which the exemption is requested otherwise had been subject to taxation: _____
- IV. Estimate of the taxable value lost to the county or municipality if the exemption applied for were granted:
Improvements to Real Property _____ Personal Property _____
- V. I have determined that the property listed above meets the definition, as defined by Section 196.012 (15) or (16), Florida Statutes, as a New Business [], an Expansion of an Existing Business [], or Neither [].
- VI. Last year for which exemption may be applied _____

DATE: _____ SIGNED: _____

RETURN TO BE FILED NOT LATER THAN MARCH 1

APPLICATION ADDENDUM

**ECONOMIC DEVELOPMENT
AD VALOREM TAX EXEMPTION**

APPLICANT NAME:

LRP PUBLICATIONS, INC.

NOTICE:

This addendum is to be used by the applicant to provide additional information required by Economic Development Ad Valorem Tax Exemption Ordinance No. 94-21, as amended, and to provide other information requested by the Board of County Commissioners and the entities which will review the application.

When an applicant is applying for an exemption on Tangible Personal Property, the applicant must fill out and include Florida Department of Revenue form DR-405 (Tangible Personal Property Tax Return) to provide sufficient detail: ITEMIZED LIST or DEPRECIATION SCHEDULE showing original cost and date of acquisition. Form DR-405 is referenced on the Application - Item 6(c).

When an applicant is not seeking an exemption on Tangible Personal Property, but requesting an exemption on Real Estate only, the applicant is not required to submit Florida Department of Revenue form DR-405.

1. Length of exemption *requested* is total of 10 years (length of exemption approved is sole discretion of County Commission and commences on the adoption date of the ordinance granting the exemption).
2. Property Owner: Name LRP Publications
Address 360 Hiatt Drive, Palm Beach Gardens, FL 33418
Telephone No. 561-622-6520 FAX No. 561-622-2074
3. Property Control Number(s): _____
4. Authorized Agent: Name Kenneth F. Kahn
Address 360 Hiatt Drive, Palm Beach Gardens, FL 33418
Telephone No. 561-622-6520 FAX No. 561-622-2074
5. Business is/will be located in an enterprise zone: Yes [] No [☒]
Enterprise Zone name: _____
6. Expected number of employees who will reside in Palm Beach County: 200
(verify Palm Beach County residence of new employees; attach current payroll roster as of January 1st of the year the exemption is being sought; provide hire dates; omit names of employees)
7. Average wage of employees: \$ \$32,500.00
8. Environmental impact of business (identify the number & type of environmental permits required as a result of this project; e.g., air, soil & water pollution, water & sewer provision, dredge and fill, RCRA industrial wastewater treatment): All required air, water & sewer permits were obtained prior to construction.
9. Existing business is in violation of a federal, state, or local law or regulation governing environmental matters:
Yes [] No [☒]
If answer is Yes, explain: _____
10. Anticipated volume of business or production: We expect by the end of the period of exemption to be generating over \$20 million per year of revenue from this facility.

11. The relocation or expansion would occur without the exemption: Yes ☒ No ☐
12. Cost and demand for services (identify source of existing services and which existing services will need to be increased, including costs for existing/increased services; provide attachments if necessary):

All utilities were existing adjacent to our site except telephone for which we reimbursed Bell South for a special fiber optic connection.

13. Source of supplies (local or otherwise; identify in specific terms the source, type and volume of supplies; provide attachments if necessary):

Construction of building by Catafumo Construction Company in excess of \$3.5 million.
 Furniture purchased from J.C. White Office Furniture, Riviera Beach, in excess of \$250K
 Stockton Maintenance, Inc., West Palm Beach, \$5,000.00 / Month
 Security System, TEM Inc., Miami, in excess of \$40,000.00
 Cabling and wiring, Tektron, Inc., Riviera Beach, in excess of \$70,000.00
 Banking with First Union National Bank, West Palm Beach

14. Business is/will be located in a community redevelopment area (CRA): Yes ☐ No ☒

CRA Name _____

I hereby certify that the information and valuation stated above by me is true, correct and complete to the best of my knowledge and belief, including any attached statements, schedules, etc.. (If prepared by someone other than the taxpayer, his declaration is based on all information of which he has any knowledge.)

DATE: 2/22/98 SIGNED: KENNETH F. KAHN
 SIGNED: [Signature] (Preparer)
 747 Dresher Road, Horsham, PA 19044
 (Preparer's Address)
 215-784-0941 ext. 374
 (Preparer's Telephone Number)
 TITLE: President

STATE OF FLORIDA, COUNTY OF PALM BEACH
 I, DOROTHY H. WILKEN, ex-officio Clerk of the
 Board of County Commissioners certify this to be a
 true and correct copy of the original filed in my office
 on 6/2/98
 DATED at West Palm Beach, FL on 6/22/98
 DOROTHY H. WILKEN, Clerk
 By: [Signature] D.C.

**FLORIDA COUNTY ORDINANCE DATA RETRIEVAL SYSTEM
CODRS CODING FORM**

Instructions: Florida's Department of State, Bureau of Administrative Code has developed the County Ordinance Data Retrieval System (CODRS) to facilitate the tracking of County ordinances in Florida's 67 Counties. CODRS' data base is composed of over 25,000 county ordinances enacted since 1974.

We request your cooperation in completing this coding form. It is to be completed whenever your county enacts a new ordinance. Simply complete this form and include it with other pertinent ordinance information that is submitted to the Bureau of Administrative Code.

To code this form properly, please refer to the "keyfields" description sheet that has been given to your County Attorney's Office. If you do not have this sheet please contact the Bureau. We will be happy to fax one to you for referencing purposes. Please fill out this form as completely as is possible.

Thank you for your assistance. Should you need further assistance please contact the Bureau of Administrative Code, Department of State at (904)-488-8427 or Suncom 278-8427.

COUNTY: (<i>Palm Beach</i>)	COUNTY ORDINANCE # (<i>98-20</i>) (e.g., 83 - 001)
PRIMARY KEYFIELD	
DESCRIPTOR: (<i>Economic Development</i>)	
SECONDARY KEYFIELD	
DESCRIPTOR: ()	
OTHER KEYFIELD	
DESCRIPTOR: ()	
ORDINANCE DESCRIPTION: (<i>EC Dev AD VALOREM TAX EXM LRP</i>) (25 characters maximum including spaces)	
ORDINANCES AMENDED: (List below the ordinances that are amended by this legislation. If more than two, list the most recent two.)	
AMENDMENT # 1: (); AMENDMENT # 2: ()	
ORDINANCES REPEALED: (List below the ordinances that are repealed by this legislation.)	
REPEAL # 1: (); REPEAL # 3: ();	
REPEAL # 2: (); REPEAL # 4: ();	
(Others repealed: list all that apply): _____	

(FOR OFFICE USE ONLY):	COUNTY CODE NUMBER: ()
KEYFIELD 1 CODE: ()	KEYFIELD 2 CODE: ()
KEYFIELD 3 CODE: ()	Rev. 1/23/75

*County Library
Serials
Dept.*

JUL 16 1998
**ORDINANCE
ENCLOSED**